

## **IN THE CLAIMS**

This listing of claims will replace all prior versions and listings of claims in the application.

### **Listing of Claims**

1. (Currently Amended) A method for evaluating a spreadsheet file comprising:  
  
obtaining said spreadsheet file in a first format on a first device;  
  
converting said spreadsheet file to a second format wherein said converting further comprises evaluating one or more formulas; and  
  
transferring said spreadsheet file to a second device.
2. (Original) The method of claim 1 wherein said first device is a computer.
3. (Original) The method of claim 2 wherein said second device is a small device.
4. (Original) The method of claim 3 wherein said small device is a PDA.
5. (Original) The method of claim 1 wherein said converting is performed by a conduit.
6. (Currently Amended) The method of claim 5 wherein said converting further comprises:

gathering said one or more formulas by said conduit.

7. (Original) The method of claim 6 wherein said converting further comprises:

evaluating said formulas by said conduit.

8. (Currently Amended) The method of claim 7 wherein said evaluating further comprises:

compiling code that is readable by a said small device.

9. (Original) The method of claim 8 wherein said compiling further comprises:

parsing said formulas.

10. (Currently Amended) A computer program product comprising:  
a computer usable medium having computer readable program code embodied therein configured to evaluate a spreadsheet file, said computer program product comprising:

computer readable code configured to cause a computer to obtain said spreadsheet file in a first format;

computer readable code configured to cause a computer to convert said spreadsheet file to a second format wherein said computer readable program code

configured to cause the computer to convert said spreadsheet file further comprises  
computer readable program code configured to cause the computer to evaluate one or  
more formulas; and

computer readable code configured to cause a computer to transfer said  
spreadsheet file to a second device.

11. (Original) The computer program product of claim 10 wherein said first  
device is a computer.

12. (Original) The computer program product of claim 11 wherein said  
second device is a small device.

13. (Original) The computer program product of claim 12 wherein said small  
device is a PDA.

14. (Original) The computer program product of claim 10 wherein said  
computer readable program code configured to cause a computer to convert said  
spreadsheet file is executed by a conduit.

15. (Currently Amended) The computer program product of claim 14 wherein  
said computer readable program code configured to cause a computer to convert said  
spreadsheet file further comprises:

computer readable program code configured to cause a computer to gather the one or more formulas by said conduit.

16. (Original) The computer program product of claim 15 wherein said computer readable program code configured to cause a computer to convert said spreadsheet file further comprises:

computer readable program code configured to cause a computer to evaluate said formulas by said conduit.

17. (Currently Amended) The computer program product of claim 16 wherein said computer readable program code configured to cause a computer to evaluate said spreadsheet file further comprises:

computer readable program code configured to cause a computer to compile code that is readable by a ~~said~~ small device.

18. (Original) The computer program product of claim 17 wherein said computer readable program code configured to cause a computer to compile code further comprises:

computer readable program code configured to cause a computer to parse the said formulas.